

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 10TH JANUARY 2007 / 20TH PAUSHA 1928

WP(C).No. 1029 OF 2007(V)

PETITIONER:

K.J.JOY, PROPRIETOR, SIGN ERA,
NEAR KANIAMPUZHA BRIDGE, EROOR P.O.,
ERNAKULAM DISTRICT.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

1. ASSISTANT COMMISSIONER (WC),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.
2. STATE OF KERALA REPRESENTED BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.
3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM AT KAKKANAD.
4. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10/01/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 1029 OF 2007

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DATED THIS, THE 10TH DAY OF JANUARY, 2007

J U D G M E N T

This is a matter where assessments were completed pursuant to the the notices issued for production of accounts books. Notices are dated 23.10.2006. The orders are passed on 30.10.2006. As per the notices, petitioner was prepared to produce the books of account on 25.10.2006. He wanted a breathing time to produce the same. But even without waiting for a week's time assessments were completed. As such, it is contended that the order is against the elementary principles of natural justice. Since there is a strong prima facie case he filed Ext.P8 series appeals and in the mean time, revenue recovery proceedings have been initiated as evidenced by Ext.P9 series.

2. Heard the learned Government Pleader. In the facts and circumstances, there will be an interim stay of further proceedings pursuant to Ext.P9 series notices until the disposal of the appeals Ext.P8 series by the appellate authority. There will be a further direction to the appellate authority to consider the appeals out of turn and dispose of the same in

accordance with law, at any rate, within a period of two months, since this Court has already granted a blanket stay.

The writ petition is disposed of as above.

Issue photo copy on usual terms.

**P.R. RAMAN,
JUDGE.**

knc/-